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JHARWA-BIGAPUR

(PROVISIONAL ISSUE.)

GOVERNMENT OF INDIA

FOREST ACCOUNT CODE.

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Forest Account Code, First Edition.

This Code supersedes Chapter 23A of Civil Account Code, Volume I, 7th edition. Appendix 1, "Classification of Forest Revenue and Expenditure," takes the place of Appendix X to the Forest Department Code.

2. The marginal references quoted against the rules of this Code are to the corresponding articles of Chapters 23 and 23A of Civil Account Code, Volume I, 7th edition.

M. F. GAUNTLETT,
Auditor General.

March 1st, 1921.

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FOREST ACCOUNT CODE.

Chapter I.—Introductory.

1. This Code is applicable to the Forest Department in all territories in British India except the Presidencies of Madras and Bombay.

Introductory Note to Chapter 23A. 448A-1.

2. The rules contained in this Code deal primarily with the initial accounts maintained by Divisional Forest Officers and their subordinates and with the accounts rendered by Divisional Forest Officers to Accountants General. They are supplementary to the general rules in Volume I of the Civil Account Code, eighth edition, which are applicable to the Forest Department unless there be something repugnant in the subject or context or except to the extent that they are modified by the rules in this Code.

Chapter II.—Letters of Credit and Cheques.

A.—Letters of Credit.

445. **3.** Funds for making payments are obtained by Divisional Officers by means of cheques drawn on civil treasuries against letters of credit on one or more treasuries issued by the Accountant General.

448A-24. **4.** (*a*) Officers in charge of divisions should send to the Conservator, so as to reach him by the first day of the last month in each quarter, applications in Form 1, for the letters of credit required by them during the ensuing quarter. The Conservator should frame from them an application in Form 2, for the requirements of the province or circle and submit it to the Accountant General in time for the advices of the letters of credit, which will be issued by that officer, to reach the officers for whose use they are intended, before the commencement of the new quarter.

(*b*) Subsequent transfers of credits from one treasury to another, or additions to the credits granted, can be made only on fresh applications to the Accountant General through the Conservator.

445. **5.** When officers of other Civil Departments are authorised to incur charges on account of the Department, they will do so as Forest Disbursers, *vide* Article 31, Civil Account Code, Volume I. They should apply for letters of credit through the Conservator of the Province or Circle and maintain the accounts prescribed in this Code.

445A. **6.** A Conservator may, by a written order, empower by name, any individual officer who holds charge of a Sub-Division or Range, to draw cheques against letters of credit issued in favour of his Divisional Officer, to any extent that the Conservator or the Divisional Officer may specify. This order should be intimated to the Treasury Officer concerned.

448A-16. 1. As an alternative, subordinate officers may be supplied with funds by cash advances given by the Divisional or Sub-Divisional Officers, *vide* Articles 28 to 31.

446. **7.** Cash may, if required, be obtained by officers of the Department by cheques drawn on the sub-treasuries subordinate to the district treasuries on which they hold letters of credit. The departmental officer should, in such cases, advise the District Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may if possible be duly provided, and he should communicate to the Sub-Treasury Officer through the District Treasury Officer the number of the cheque book to be used.

445—Rule 1. **8.** Letters of credit are issued to officers as holding a certain office, and the transfers of a charge should be reported by the relieved officer to all the Treasury Officers concerned, *vide* Article 28, Civil Account Code, Volume I.

B.—Cheques.

9. Officers who are furnished with letters of credit may make payments either in cash or by cheque. Cheques should be used as much as possible for large payments. They may not be used for the transfer of funds from one division to another. 447—Rule 2.

10. In drawing cheques the rules in Chapter I, Civil Account Code, Volume I, should be carefully observed. The procedure for dealing with cancelled, lost or lapsed cheques is described in Articles 22 to 24. 447.

11. An account current with each treasury should be kept in Form 3 in a book by every officer holding a letter of credit, in which should be entered, as each cheque is drawn, the date of it and the name of the person in whose favour and the purpose for which drawn. The account for each treasury on which a credit is held should be entered on a separate page. This book should be balanced quarterly and signed. The maintenance of this account enables an officer to ascertain at any moment the balance of each letter of credit and thus minimises the risk of overdrawal. 448A-28.

12. In the same book should also be kept, in Form 4, a monthly register of cheques drawn from all treasuries in which the officer holds letters of credit. 448A-29.

13. All letters of credit lapse at the close of the financial year but cheques drawn on or before the 31st of March, and presented for payment at the treasury on or before the 30th of April, will be taken by the Treasury Officer against the letter of credit of the official year in which the cheques were drawn. If presented for payment after the 30th of April their amount will be taken against the letter of credit of the year succeeding that in which they were drawn. 445.

Chapter III.—Cash and Cash Books.

A.—Cash.

448A-4. **14.** The term "Cash" includes legal tender coin, currency notes, cheques payable on demand, demand drafts and remittance transfer receipts. *See* also Articles 2 and 6, Civil Account Code, Volume I.

1. A small supply of half-anna and one-anna unified stamps may, when necessary for use as receipt stamps, be kept as part of the cash balance.

448A-7 & 8. **15.** Every officer who is authorised to receive and disburse Government money should keep a cash chest for the custody of the Government money in his charge, and keep the key of it in his own possession. The contents of the chest must be counted at least once a month and the amount compared with the cash book balance. If any excess or deficit be found, an entry of it should be made at once in the cash book and a report forwarded to the departmental superior.

B.—Cash Book.

I.—General.

448A-2. **16.** Every officer who is authorised to receive and disburse Government money should maintain a cash book in Form 5, in which he should enter all money transactions as they occur.

1. When a cheque is drawn in favour of self or order to replenish the cash chest, the amount of it should at once be entered as a receipt. This entry must not be delayed until the money has been received after the encashment of the cheque at the treasury.

448A-2, 5 & 22. **17.** All receipts, disbursements and charges of whatever sort connected with the public service must be, and no other may be, shown in the cash book. Sufficient details should be given in the column "Particulars" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. All items of revenue must be fully detailed; the forest from which the revenue is realised, the person who pays it, and the articles and quantities removed should be stated whenever the information is available.

1. A cheque drawn in order to be paid away, should be entered simultaneously on both sides of the cash book, once as a receipt of money from the treasury and once as a payment to the payee concerned, the number and distinguishing letter of the cheque being specified in both the entries. *See* also Article 22.

2. Similarly all book transfers, *i.e.*, transactions in which no actual payment or receipt of cash is involved, should be entered simultaneously on both sides of the cash book, the credit or debit to Book Transfer (Article 19) appearing on one side and an equivalent debit to an expenditure head or credit to a revenue head, on the other.

448A-39. 3. All entries of advances on both sides of the cash book must be made in the red ink. *See* also Article 46

18. The cash book of the Divisional Officer is primarily the detailed record of his own transactions written up day by day, but the transactions of his Sub-Divisional Officers and subordinates, whether rendered through cash books (Article 26) or otherwise, should also be incorporated therein. All items of classified revenue realised and expenditure incurred by subordinate officers should be posted in totals only; other items of receipts and charges and recoveries of service payments (Article 20) should be entered in detail. 448A-20.

II.—CLASSIFICATION OF TRANSACTIONS.

19. The classification of receipts and charges should be given in the column "Head of Service" on both sides of the Cash Book. Revenue and Charges falling under the major heads "VIII—Forest" and "8—Forest" respectively should be classified in detail in accordance with the sanctioned accounts classification as given in Appendix 1. All sums paid into the treasury by a departmental officer or on his account should be debited to "Forest Remittances" even though the remittance be made by a cheque and not in cash (Article 34). Similarly, the value of all cheques drawn should be credited to "Forest Remittances," irrespective of whether or not they are cashed at once. Advances and recoveries thereof should be shown under the head "Forest Advances," and deductions made from Salary bills, etc., should be recorded as pertaining to Service Funds, Income Tax, etc., as the case be. Value of bills accepted by other departments (Article 36) and of bills of other departments accepted by the Divisional Officer and all other items of receipts and charges adjustable by book transfer should be classified under "Book Transfer." Recoveries of service payments should be dealt with as prescribed in Article 20. 440, 445(b) and 448A-39 and 40.

1. When revenue on account of timber or other forest produce is paid in advance, the amounts should be at once credited as revenue to the appropriate sub-heads in the cash books. 448A-23.

20. Recoveries of service payments should be dealt with thus:— 448A-21.

(a) *If made before the close of the year in which the payment was charged in the accounts.*

(1) When the recovery is in adjustment of an overcharge on account of pay or travelling allowance, and is made by deduction from a bill [Article 20 (5), Civil Account Code, Volume I], the net amount only of the bill should be charged in the cash book and the amount recovered should not be shown as a separate item of receipt therein. The amount deducted, with necessary particulars, should be noted in the "Remarks" column of the Classified Abstract of Expenditure, Form 14.

(2) In all other cases, the amount recovered should be entered on the debtor side of the cash book as "Recoveries of Service

payments," but not remitted into the treasury as revenue receipts. In the Classified Abstract of Expenditure, Form 14, the amounts should be shown as *minus* entries in red ink under the sub-heads to which they were originally charged, so that the total of Form 14, would be correspondingly reduced, as also the amount of the lump sum entry to be made in the Monthly Cash Account, Form 6, as the expenditure charged during the month.

(*b*) *If made after the close of the year in which the payment was charged in the accounts.*—The amount recovered should be credited in the cash book as miscellaneous revenue under "V (*b*) Other sources" and paid into the treasury.

448A-53. **21.** (*a*) All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without reference to its origin or object, and no interdivisional adjustments are ordinarily allowed. When revenue is collected or expenditure incurred in one division on account of another, a note should be made outside the accounts if the information is required for departmental purposes.

(*b*) This rule applies only to transactions between divisions in the same circle of a province. In the case of transactions between divisions in different circles of the same province, adjustment should be made, monthly or annually as may be found convenient, to enable the results of the working of forests in each circle to be accurately ascertained.

NOTE 1.—Interdivisional adjustments are allowed in the case of advances of pay, travelling allowances, etc., made to officers on transfer from one division to another.

NOTE 2.—Adjustments between divisions situated within the same circle, other than those referred to in Note 1 may, if necessary, be made in the accounts at the close of the financial year, with the approval of the local Government.

NOTE 3.—The orders in this article are subject to the condition that when adjustments between different Governments are involved the relevant orders in the Civil Account Code will apply.

III.—CANCELLED, LOST AND LAPSED CHEQUES.

448A-25. **22.** If a cheque which has been drawn and entered in the cash book has to be cancelled subsequently, the amount of it should be charged on the creditor side as a "Cancelled Cheque," the cancelled cheque being treated as the voucher. Simultaneously an entry should be made on the debtor side, as indicated below:—

(*a*) *If the cancelled cheque is immediately replaced by a fresh cheque.*—The fresh cheque should be shown as a "Forest Remittance," the number and date of the cheque in lieu of which it is drawn being quoted in the entry.

(*b*) *If the cancelled cheque is not replaced immediately.*—The expenditure in payment of which it was drawn has to be written back. An entry of the cancelled cheque should, therefore, be made on the debtor side as for a cash recovery of a service payment (Article 20).

There will thus be no fresh charge against the head of service originally debited, even if the cancelled cheque is renewed.

23. A lost cheque should be treated in the accounts of the Department in all respects like a cancelled cheque (Article 22), the treasury certificate of non-payment (Article 27, Civil Account Code, Volume I) being regarded as the voucher in support of the entry of cancellation on the creditor side of the cash account. 448A-26.

24. If a lapsed or time-expired cheque (*vide* Article 10) is presented for renewal, this should not be effected by altering the date. The lapsed cheque should first be taken back and cancelled, and then a fresh cheque should be issued, *vide* Article 22. 448A-27.

IV.—CHECKING AND BALANCING.

25. All entries in the cash book must be checked by the disbursing officer as soon as possible after the date of their occurrence, and he must see that all receipts have been properly credited in it and that the payments are supported by vouchers which have been passed by him. The cash book should be initialled (and dated) under the last entry checked. 448A-6.

26. The cash book should be closed and balanced monthly. Divisional Officers should close their books on the last working day of each month, but subordinate officers may do so on the 27th or such earlier date as may be necessary in order to ensure that the officer in charge of the division in which they are serving or in which their accounts are compiled may receive by the last day of the month, a copy of the cash book (with the original vouchers and such other accounts as may be prescribed). 448A-2 and 17.

27. In the case of Divisional Officers, the cash balance on hand should be counted on the last day of each month and a certificate to the effect that it agrees with the computed balance should be recorded in the Cash Account in Form 6 (Article 61). They must, when at head-quarters, always verify the cash balance in person and sign the accounts to be rendered to the Accountant General. When the Divisional Officer is absent on tour, the duties may be entrusted to the senior gazetted subordinate of the divisional staff present at head-quarters, but without the special sanction of the local Government not more than two months may be allowed to elapse without a personal verification of the balance by the Divisional Officer. 448A-19.

C.—Advances to Disbursers.

28. A subordinate officer who is not authorised to draw cheques against the letters of credit issued in favour of the Divisional Officer (Article 6), may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge. 448A-16.

448A-41. **29.** When such a cash advance is made to a subordinate officer, the amount of it must be charged at once in the cash book of the officer making the advance, under "Forest Advances" as an advance to the disburser concerned. Until cleared, the advance should be held at the personal debit of the disburser and treated in the accounts in the manner prescribed for advances to contractors, *vide* Articles 45 and 46.

448A-52. **30.** The remittance of advances to disbursers by postal money orders may be authorised by the local Government, wherever convenient, under such rules as may be deemed necessary. In such cases a post office receipt, with the money order acknowledgment of the disburser concerned, will suffice as a payment voucher.

448A-41 and 42. **31.** A ledger account should be maintained in the divisional office in respect of the transactions with each disburser to whom an advance has been made, and when examining the copies of the cash books of subordinate officers (Article 58), it should be seen that the opening and closing cash balances in the cash account of each disburser agree with the balances shown as outstanding against him in the ledger at the commencement and the close of each month.

Chapter IV.—Receipts.

A.—Revenue Receipts.

I.—CASH RECEIPTS.

32. All revenue received by officers of the Department should be paid into the treasury with as little delay as possible. Each remittance should be accompanied by the usual chalán form (Article 5, Civil Account Code, Volume I) suplied by the treasury, in duplicate, and the receipted copy returned by the treasury should be treated as the voucher to the entry in the cash book. 441.

33. Revenue collected at outlying stations may, however, be remitted to treasuries by means of postal money orders. In such cases no duplicate chalán is tendered at the treasury, as the money will be received by it from the Post Office. The acknowledgment with the coupon of the money order will be forwarded by the treasury to the Divisional Officer and also an advice of all the remittances received by money order on each day on which such transactions may occur. 441—Note.

34. If cash be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the chalán or remittance note. 443.

35. A consolidated receipt for the money remitted to the treasury by all officers of the division, and credited in the treasury accounts during the month, should be obtained by the Divisional Officer from the Treasury Officer on the 1st of the ensuing month. 444.

II.—BOOK TRANSFERS.

36. Claims of the Department against other departments of the public service should be dealt with in accordance with the rules in Appendix 6, Civil Account Code, Volume I. Recoveries made in cash under those rules should be treated like other revenue receipts realised in cash, but when a book adjustment has to be made, a bill, setting forth full particulars of the claim, should first be sent to the officer concerned in Form 9 and, on its return duly accepted, the necessary adjustment entries should be made in the cash book in the manner indicated in Rule 2 under Article 17, the accepted bill being treated as the supporting voucher.

B.—Earnest Money Deposits.

440—Note. **37.** Earnest money deposits tendered by contractors or purchasers of forest produce must be paid by them direct into a treasury or sub-treasury, where they will be treated as Revenue Deposits and not as Forest Remittances. Such deposits will not appear in the accounts of officers of the Department and orders authorising repayments should be addressed to the Treasury Officer concerned. *See* Articles 195 (*b*) and 201 (*b*), Civil Account Code, Volume I.

Chapter V.—Conservancy and Works Charges.

A.—Labourers.

38. For works executed by labourers, whether paid by the day or otherwise, a muster roll must be kept showing the names of labourers, the number of days they have worked, rate of pay and the amount due to each. This nominal muster roll is the initial record of the labour employed each day on each work and must be written up daily by the subordinate deputed for the purpose. 448A-9 and 10.

39. Payments on muster rolls should be made or witnessed by the officer of highest standing available, and he should certify to the payments individually or by groups by a distinctive mark, his initials or signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll. 448A-11.

40. After payment an abstract should be prepared in Form 10, wherein the amount paid should be certified; this abstract will be the voucher in support of the charge in the cash book. 448A-9.

B.—Contractors.

I.—AGREEMENTS.

41. When a contract of work or supply is of sufficient magnitude to require a written agreement, care must be taken to frame such an agreement so that, in the event of a dispute, it could be maintained in a court of law. Care must also be taken that if necessary the document is stamped and registered according to the law in force for the time being. 448A-38.

II.—PAYMENT FOR WORK DONE OR SUPPLIES.

(a) *Bills and Vouchers.*

42. Payments to contractors for work or supply can be made only by the Divisional Officer, or by an authorised subordinate officer. Claims for such payments should be prepared, preferably by the claimants themselves, in Form 11, and no payment should be made until the correctness of the claim, in respect of quantities and rates, as well as the quality of the work or supply and other necessary factors, has been accepted by a responsible officer. The rules in Article 13, Civil Account Code, Volume I, in regard to the preparation and completion of vouchers should be observed as far as practicable. *See* also Article 44.

(b) *Measurements.*

448A-12 and 13. **43.** Work done otherwise than on a lump sum contract, and supplies made, by a contractor, should, unless impracticable, be measured (weighed or counted) before payment therefor is made. The details of the measurements made should be systematically recorded in a book, called the Measurement Book, which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identification and check.

The pages of the book should be machine-numbered, and no page may be torn out, nor may any entry be erased or effaced so as to be illegible. All corrections must be duly attested by a responsible officer, *vide* Article 30, Civil Account Code, Volume I.

448A-14 and 15. **44.** A reference to the voucher in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the measurement book and no contract certificate or bill should be signed without thus crossing off the connected entry in the measurement book. The document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

III.—ADVANCES TO CONTRACTORS.

448A-39. **45.** Advances to contractors may be given in exceptional cases only when no other arrangements can be made for carrying on the work. An advance can be made only under the orders of competent authority (*see* Article 71 of the Forest Department Code) and security must be taken, if possible, for its summary recovery in the event of its not being adjusted by work done.

448A-39 and 40. **46.** The amount advanced should be charged in the cash book under "Forest Advances," the entry being supported by an acknowledgment by the payee in Form 11. When recovered (wholly or partially) from the contractor either by work done or in cash, the amount recovered should be credited in the cash book under "Forest Advances," the numbers and dates of the items in which the advances so recovered were originally charged being quoted in the entry on the debtor side. If the recovery is the value of work done, such value should simultaneously be charged *per contra* to the appropriate sub-head of accounts classification (Article 19) in the cash book, and the charge supported by a voucher (detailing the work done and the rates) which should be signed by the contractor in token of the correctness of the credit given in his ledger account (Article 67), and completed as a payment voucher in other respects (Articles 42 and 44).

C.—Book Transfers.

47. Payments to other departments for value of supplies received from, or service rendered by, them are regulated by the rules in Appendix 6, Civil Account Code, Volume I. Claims received should be

scrutinised, as far as possible, in the same way as those of contractors. Cash payment should be made only if so required by the rules quoted. In all other cases, if the claim is in order, the necessary adjustment entries should at once be made in the cash book in the manner indicated in Rule 2 under Article 17, the bill should be returned duly accepted (with the month of adjustment specified in the endorsement), and the duplicate copy of the bill (with a copy of the endorsement of acceptance recorded thereon) should be treated as the voucher supporting the entry in the cash book.

D.—Record of Sanction and Expenditure.

48. Works requiring the sanction of an authority higher than the Divisional Officer cannot ordinarily be commenced until the sanction has been accorded. All such sanctions will be numbered consecutively by the Conservator for each financial year and they will be communicated by him to the Accountant General in monthly lists. 448A-34 and 35.

49. A detailed record of the sanction relating to each sanctioned work and of the expenditure incurred thereon from time to time should be kept in a register in Form 16. 448A-36.

50. When a sanctioned work is completed all outstanding liabilities should be discharged as soon as possible and the account of the work should be closed. A completion report showing the amounts sanctioned and actually expended, in the same details as in the monthly accounts, should then be submitted through the Accountant General to the Conservator, who should forward it to Government if the work was sanctioned by the local Government or higher authority. 448A-37.

Chapter VI.—Establishment Charges.

448A-30. **51.** Unless there be something repugnant in the subject or the context, the general rules of Volume I of the Civil Account Code regarding the preparation of salary, establishment and travelling allowance bills apply to the Department with this difference that Divisional Officers discharge the functions which the Treasury Officer discharges in the case of bills of other Civil Departments, and pay the charges by cheques drawn against their letters of credit or out of cash obtained from the treasury by such cheques. The rules in the following articles are peculiar to the Department.

52. Salary, establishment and travelling allowance charges of Divisional Officers and their subordinates should be drawn on bills, which should be charged in the cash book without further details, the entries being supported by the bills as vouchers, and the actual payees' acknowledgments, in the case of payments to non-gazetted officers who do not draw their own bills, being retained in the divisional office.

448. **53.** The leave allowances of gazetted officers of the Department on leave in India at a place where there is no disbursing officer of the Department may be paid under the same rules as those of any other gazetted officer, no letter of credit being required. No charge on account of such payments will appear in the cash books or accounts of the division.

448A-32. **54.** All changes in the *personnel* of establishments, and the grant of all leave to subordinate employés, sanctioned by Conservators as well as by those Divisional Officers who in certain provinces have been authorised to exercise such powers, should be intimated by the sanctioning authority to the Accountant General in Forms Nos. 7 and 8, a separate list being prepared for each class of establishment separately again for permanent and temporary.

NOTE.—The Accountant Generals may, with the approval of the local Government, introduce the forms of absentee statements prescribed in Article 66, Civil Account Code, Volume I, in lieu of the forms specified in this rule.

448A-31. **55.** If any non-gazetted officer is allowed leave of any kind or is placed under suspension or is transferred, promoted, reduced, or discharged, or if any new appointment is made during the month, the number and date of the order making the change should be entered in the "Remarks" column of the establishment bill, Civil Account Code Form 7, against the name of the employé to whom the order relates.

448A-33. **56.** Salary and travelling allowance due to an officer on his transfer to another circle or division and not paid on his departure, should be

paid from and charged against the Budget grant of the Division to which he has been transferred.

Chapter VII.—Accounts Returns.

A.—General.

448A-18. **57.** The responsibility for the effective check and control of the accounts of the entire division, both in respect of revenue and expenditure, rests on the Divisional Officer.

B.—Incorporation of Subordinates' Accounts.

448A-49. **58.** Before closing his accounts for a month the Divisional Officer must satisfy himself that the accounts of his subordinate officers for the month have been duly examined and truly and accurately incorported is his own accounts. For this purpose, the accounts of the latter should be received in the divisional office in time for the preparation of the divisional monthly accounts on the due date, *vide* Article 26. If they do not reach in time to be so incorporated, they may be taken in the following month's divisional accounts, but such an occurrence should be avoided as far as possible. In the case of the accounts of March, however, the Divisional Officer must keep open his own accounts until receipt of all the accounts of Rangers and other disbursers, in order that all receipts and payments of the official year may, without exception, be brought into the accounts of the year.

C.—Monthly Accounts.

448A-29 and 48. **59.** A copy of the monthly register of cheques, Form 4, prescribed in Article 12, should be submitted by the Divisional Officer to the Accountant General on the last day of each month. The remaining accounts of the month, consisting of the following returns, should be submitted on or before the 5th of the month following that to which they relate:—

(1) Monthly Cash Account, Form 6.

(2) Classified Abstracts of Revenue and Expenditure, Form 14.

(3) Schedule of Remittances of Revenue to Treasuries, Form 15.

They should be accompanied by all vouchers other than those which the Divisional Officer is authorised to destroy after payment (Article 64), including all treasury receipts (chaláns) for revenue paid into treasuries.

448A-48. **60.** For special reasons, the Divisional Officer may authorise a few days' delay in the submission of accounts, but if they are not despatched on or before the 15th of the following month, an explanation of the cause of delay must invariably be forwarded to the Accountant General on that date.

61. The Monthly Cash Account, Form 6, should show in respect of the following items merely the totals for the month and all other items of receipt or charge should be entered in detail:— 448A-48.

(*a*) *Debtor Side.*—(1) Cheques drawn, (2) Recoveries of advances from contractors and disbursers, (3) Revenue received and credited in the cash book under "VIII—Forest," and (4) Refunds of Forest revenue taken by deduction from revenue.

(*b*) *Creditor Side.*—(1) Remittances to treasuries, (2) Advances made to contractors and disbursers, and (3) Expenditure charged in the cash book under "8—Forest."

The Divisional Officer must sign a certificate at the foot of the Monthly Cash Account to the effect that the lump sums shown agree with the details in the cash book and also with other subsidiary returns concerned, after making allowance for—

(1) cash recoveries of service payments noted in the cash book but not shown in the cash account, and

(2) refunds of forest revenue charged in the cash book but taken by deduction from revenue in the cash account.

When the Divisional Officer signs the accounts while on tour and cannot give the required certificate, this should be furnished separately as soon as he returns to head-quarters.

NOTE.—The subsidiary returns referred to are the following:—Form 4 (Article 12) for cheques drawn, Form 13 (Article 72) for payments and recoveries of advances to contractors and disbursers, Form 14 (Article 62) for revenue received and expenditure charged, and Form 15 (Article 65) for remittances to treasuries.

62. The Classified Abstract of Revenue and Expenditure should be prepared in Form 14. All items of revenue and expenditure recorded in the cash book for the month should be classified and arranged in this return in accordance with the prescribed accounts classification (Article 19), the entries being made in such detail as may be required by the Accountant General. 448A-48.

63. Copies of the Classified Abstracts of Revenue and Expenditure, Form 14, should, if so desired by the local Government, be submitted by the Divisional Officer to the Conservator at the same time as the monthly accounts are sent to the Accountant General. 448A-55.

64. A certificate in the following form should be attached to each Classified Abstract of Expenditure, and signed by the Divisional Officer:— 448A-48.

"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure charged in this account could not, with due regard to the interests of the Govern-

ment service, be avoided. I have satisfied myself that the charges entered in this account have been really paid. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments above R25 in amount, and vouchers for all items adjusted by book-transfer with other departments, are attached to the account. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again."

448A-48. **65.** A Schedule of Remittances of Revenue to Treasuries should be prepared in Form 15. The entries in this statement should show each item of remittance separately, and reference to these items should invariably be made against the entries, in the last column of the consolidated treasury receipt.

448A-51. **66.** In addition to the accounts prescribed above, such accounts of revenue, due and outstanding, and of timber transactions should be submitted by the Divisional Officer as the Accountant General may from time to time direct. Copies of all such directions will be forwarded by the Accountant General to the Conservator.

Chapter VIII.—Contractors' and Disbursers' Ledger.

A.—Ledger.

67. A ledger should be maintained by the Divisional Officer in Form 12 for all accounts with contractors and disbursers. On the debtor side should be entered all payments made to them, and on the creditor side the amounts of all bills passed to their credit and all sums repaid by them in cash. 448 A-42.

68. Only one account is opened with each disburser, but in the case of contractors a separate account should be kept with each person in respect of each work. 448A-43.

69. Each item charged in the cash book under "Forest Advances" should be posted at once in the ledger; and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done, or expenditure incurred, should be set off against the amount due from the contractor or disburser, as shown in his account in the ledger. The ledger account will thus be a running account with each contractor and disburser, from which the amount due by him or to him can always be easily ascertained. 448A-42 and 43.

70. The account of each contractor and disburser should be balanced and signed by the Divisional Officer on the last day of each month in which any transaction takes place, unless the Conservator directs that this should be done at other stated intervals. 448A-44.

71. The pages in the ledger should be numbered consecutively, and there should be an index to the accounts it contains. Each new account opened should be assigned a number which should be appropriate to that particular account until it is finally closed, the numbering being in a continuous sequence through successive years. 448A-45.

B.—Monthly Abstract of the Ledger.

72. An abstract of the contractors' and disbursers' ledger accounts should be prepared monthly in Form 13 and, with the supporting vouchers, it should be submitted in original to the Conservator on the same day on which the monthly accounts are sent to the Accountant General (Articles 59 and 60). In this abstract should be shown in consecutive order first the contractors' accounts and then the disbursers' accounts. The columns should be totalled separately for contractors' and disbursers' accounts, and grand totals of all accounts should be given at the foot of the abstract. 448A-46 and 50.

NOTE.—It is optional with the local Government to retain the procedure described under which the accounts are sent through the Conservator, *vide* Articles 74 and 76.

73. The abstract for March in each year should be accompanied by a brief statement explaining the circumstances under which each item 448A-47.

outstanding for more than twelve months remains unadjusted, and the steps which have been taken with a view to its early clearance.

48A-55. **74.** The Conservator should, within ten days of receipt in his office, pass the abstracts on to the Accountant General, after examining them and making therefrom such notes for information and guidance as might appear to him desirable or necessary.

NOTE.—It is optional with the local Government to retain the procedure described under which the accounts are sent through the Conservator.

Chapter IX.—Conservator's Control over Accounts.

75. The duties of the Conservator with regard to the accounts of Forest expenditure are to exercise a strict control over the whole outlay for Conservancy and Works and to examine the charges on account of travelling allowance and contingencies. To facilitate the exercise of this control, the Conservator is furnished monthly, by the Divisional Officers, with duplicate copies of the Abstracts of Receipts and Expenditure, Form 14, submitted to Audit, *vide* Article 63. *See* also Article 80. 448A-54 (i).

76. The Conservator is further required specially to control the adjustment of advances and for this purpose the monthly abstracts of the contractors' and disbursers' ledger, submitted to Audit by the Divisional Officer, are required to pass through the Conservator's hands, *vide* Articles 72 to 74. 448A-54 (ii).

NOTE.—It is optional with the local Government to retain the procedure described under which the accounts are sent through the Conservator.

77. Under the authority of the local Government, the Conservator may, during his absence from head-quarters, delegate all or a portion of his duties with regard to the control of the accounts to the gazetted officer in charge of his office. 448A-54 (iii).

78. All letters which issue from the Conservator's office sanctioning expenditure or appointments must be signed by the Conservator himself or by the gazetted officer in charge of his office but not by the head clerk or other office employé. 448A-54 (iv).

79. The procedure for dealing with Objection Statements is described in Chapter X.

Chapter X.—Results of Audit.

448A-56. **80.** The results of the audit of bills and accounts will be communicated by the Accountant General to the Divisional Officer, in Objection Statements in Forms 17 and 18, the latter form being used in those account offices in which the system of combined objection book and objection statement is in force.

448A-56. **81.** The Objection Statement should be returned in original, within a week of its receipt, through the Conservator who should note all corrections and alterations in his copies of the Divisional Classified Abstracts of Revenue and Expenditure (Article 63).

448A-57. **82.** A list will be forwarded by the Accountant General to the Conservator each month showing the dates on which the objection statements were sent to each divisional office. The list should be completed and sent back to the Accountant General by the Conservator after all the Objection Statements for the month have been returned.

APPENDIX 1.

[Article 19.]

Classification of Forest Revenue and Expenditure.

REVENUE.

R. I. *Timber and other produce removed from the forests by Government Agency.*

R. I. *a. Timber.*

Revenue on timber of all kinds cut or collected in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. *a.* and A. VIII. *g.*

Example.

Payments under contract agreements for lost, missing or burnt logs, sleepers or other timber (see R. V. *a*).

R. I. *b. Firewood and Charcoal.*

Revenue on all firewood and charcoal cut or collected or manufactured in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. *b.* and A. VIII. *g.*

Example.

Payments under contract agreements for lost, missing or burnt firewood and charcoal (see R. V. *a*).

R. I. *c. Bamboos.*

Revenue on all bamboos cut or collected or removed from the forests by Government agency, or purchased by Government and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. *c.*

Example.

Payments under contract agreements for lost, missing or burnt bamboos (see R. V. *a*).

R. I. *d. Sandalwood.*

All revenue from sandalwood.

R. I. *e. Grass and other minor produce.*

Revenue on all produce other than timber, firewood, charcoal or bamboos, cut or collected in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. *e.*

Examples.

Payments under contract agreements for lost, missing or burnt grass or other minor produce (see R. V. *a*).

Sale-proceeds of silk cocoons.
" of resin and products thereof.
" of hay, etc., etc.

R. II. *Timber and other produce removed from the forest by consumers or purchasers.*

R. II. *a. Timber.*

Revenue on timber of all kinds removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses for marking or girdling or temporary revenue collecting establishments be incurred by Government on such timber, they would be charged to A. II. (see that head).]

Example.

Payments for the valuation of timber on land applied for cultivation.

R. II. *b. Firewood and Charcoal.*

Revenue on firewood and charcoal removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses for marking or girdling be incurred by Government on such firewood and charcoal, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of firewood and brushwood sold to contractors from the plains *rakhs*.
Sale-proceeds of firewood and brushwood sold standing on forest or waste land sold, granted or leased for cultivation.

R. II. *c. Bamboos.*

Revenue on bamboos removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such bamboos, they would be charged to A. II. (see that head).]

R. II. *d. Grazing and Fodder grass.*

Revenue on grazing and fodder grass removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such grazing and fodder grass, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of grazing leases, and of grazing and grass cutting permits.
Share of *tirni* revenue credited in District Accounts.

R. II. *e. Other minor produce.*

Revenue on all produce other than timber, firewood, charcoal, bamboos, grazing and fodder grass removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such produce, they would be charged to A II. (see that head).]

Examples.

Sale-proceeds of cardamom leases.
" of skins, horns and manure.

R. II. *f. Other items.*

All items which cannot be classified under one or other of the above sub-heads or under commutation-fees.

Example.

Forest stamps.

R. II. *g. Commutation-fees.*

Receipts under the commutation system, by which several kinds of produce may be removed from the forests on payment of a lump sum will, where this system is in force, be entered under this sub-head.

R. III. *Drift and waif wood, and confiscated forest produce.*

Revenue on all drift and waif timber and on confiscated timber and produce of all kinds, whether transferred to Government account or not.

R. IV. *Revenue from forests not managed by Government.*

R. IV. *a. Duty on foreign timber and other forest-produce.*

R. IV. *b. Revenue from shared and private forests.*

Revenue from forests not managed by Government officers, but in which Government has a share or has certain other rights.

Examples.

Seigniorage on trees felled in the *guzarás* of Hazara.

Share of revenue from the *jagir* forests of Kangra.

R. V. *Miscellaneous.*

R. V. *a. Fines and forfeitures.*

Fines.—Realization by fines inflicted under a Magistrate's order when credited to Forest Revenue.

Forfeitures.—Of deposits for non-fulfilment of agreement.

By securities for non-fulfilment of agreement.

All payments for non-fulfilment of agreement other than those mentioned under R. I. *a, b, c, e.*

R. V. *b. Other sources.*

All revenue which does not fall under any other head.

All sums accepted as compensation for offences compounded by Forest officers. All such sums should be classified as revenue of the forest damaged, since such receipt is not a fine but the recovery of the cost of specific damage done and should be treated accordingly.

Refunds by the payees of sums previously disbursed by the Department.

Examples.

Rent of land under temporary cultivation.
Rent of wells, water-courses, water-mills, dépôts, shops.
Rent of houses occupied by Forest officers.
Fees on registration of property marks.
Fees on rafting timber.
Fees on duplicate permits.
Pass and removal permit fees.
Sale-proceeds of fishing contracts or leases.
Sale-proceeds of licenses to catch hawks.
Sale-proceeds of hunting and shooting permits.
Sale-proceeds of condemned tents, furniture and other stores; also of condemned live-stock, tools and plant.
Sale-proceeds of confiscated implements and other articles which are not "forest produce" (see R. III).
Cost of delivering timber at railway stations when separately charged.
Price of stores lost and paid for by workmen, contractors or establishment.
Sale of boiler ashes.

R. VI. *Deduct Refunds.*

Refunds of forest revenue to be adjusted by deduction from receipts.

EXPENDITURE.

A.—Conservancy and Works.

A. I. *Timber and other produce removed from the forests by Government Agency.*

A. I. *a. Timber.*

All charges for work connected with the cutting or collecting of timber in and removal of timber from the forests by Government agency.

Examples.

Marking, felling, logging, sawing, measuring, moving, extracting by paths, slides or otherwise, launching, catching, landing, classifying, stacking, guarding and preserving timber.

Blasting or otherwise clearing river-beds for the extraction of timber.

Commission to Coolie-chowdries in connection with any such work.

Making and repair of boats used on timber works.

Construction and repair of temporary buildings in connection with timber works.

Construction and repair of temporary roads, slides and tramways for extracting timber.

Clearing and fencing timber depôts.

Advertisements and notices of timber sales.

Compensation on account of land temporarily taken up for timber works.

Compensation on account of damage done by timber works.

Thinning and cutting out of inferior species, where the operations form part of the main exploitation prescribed and yield principally timber (see A. I. *b.* and A. VIII. *g*).

Cutting out of burnt trees, where the operation is a profitable one and yields principally timber (see A. I. *b.* and A. VIII. *g*).

Pay and travelling allowance of temporary establishment employed on timber works.

Expenses in connection with accidents to workmen and others.

Repairs of tools, stores and plant used on timber works.

Carriage of tools, stores and plant used on timber works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

Watching timber supposed to be stolen.

A. I. *b. Firewood and Charcoal.*

All charges for work connected with the cutting or collecting of firewood; the manufacturing of charcoal, or the removal of firewood and charcoal from the forests by Government agency.

Examples.

As under A. I. *a.*; but for fuel and charcoal instead of for timber.

Weighment of fuel and charcoal, also cost of bags, baskets, etc, for the storage or transport of the same.

Thinning and cutting out of inferior species, where the operations form part of the main exploitation prescribed and yield principally firewood and charcoal (see A. I. *a.* and A. VIII. *g*).

Cutting out of burnt trees and shrubs or brushwood, where the operation is a profitable one and yields principally firewood and charcoal (see A. I. *a.* and A. VIII. *g*).

A. I. *c. Bamboos.*

All charges for work connected with the cutting or collecting or the removal of bamboos from the forests by Government agency.

Examples.

As under A. I. *a.*; but for bamboos instead of for timber.

APPENDIX 1.

A. I. *d. Sandalwood.*

All charges for sandalwood.

A. I. *e. Grass and other minor produce.*

All charges for work connected with the collection in or removal from the forests by Government agency of grass and of produce other than timber, firewood, charcoal and bamboos.

Examples.

As under A. I. *a.*; but for grass and minor produce instead of timber.
Collection of myrabolans.
Collection of stag's horns.
Weighment of minor produce.
Rearing of lac.
Rearing of silkworms and sale of cocoons.
Extraction of resin and preparation of products therefrom
Watching produce supposed to be stolen.

A. II. *Timber and other produce removed from the forests by consumers or purchasers.*

All incidental charges in connection with the removal of produce of all kinds from the forests by consumers or purchasers.

All charges incurred in connection with produce given free or under privileges or to right-holders.

Examples.

Marking trees or other produce for removal.
Marking out areas from which produce may be removed.
Pay and travelling allowance of temporary establishment employed to supervise removals, issue permits, or to guard grass preserves, as well as incidental charges connected with the formation of the preserves.
Erection and repair of temporary huts for such establishment.
Construction and repair of temporary roads, bridges or other works, when used solely or mainly for the removal of produce by purchasers.
Grazing lease of canal bank at Changa Manga.
Commission paid for collecting revenue classified under R. II.
Payment of fees to lambardars and others for collecting grazing dues.
Payment of Tahsil establishments entertained for keeping account of grazing dues collected.
Cost of lamp-oil at Revenue *chaukis*.
Payment for assistance by seizing and impounding cattle.

A. III. *Drift and waif timber and confiscated forest produce.*

Charges in connection with drift and waif timber, including amounts paid for salving, collecting, moving, storing and disposing of such timber.

Charges in connection with confiscated forest-produce of all kinds.

Examples.

Pay and travelling allowance of temporary establishment employed on drift timber works.
Repairs of tools, stores and plant used on such works.
Carriage of tools, stores and plant used on such works, otherwise than on first receipt or on transfer from one Division to another (see A. VI. *c*).
Watching produce supposed to be stolen.
Carriage of confiscated produce.

A. IV. *Revenue from forests not managed by Government.*

A. IV. *a. Duty on foreign timber and other forest produce.*

Examples.

Payment to Maharaja of Sirmur for share of Jamna river dues.
Pay of temporary establishments engaged in the protection or collecting of foreign timber.

A. IV. *b. Revenue from shared and private forests.*

Charges relating to Revenue sub-head IV. (*b*) in connection with revenue derived from forests not managed by Government officers, but in which Government has a share or has certain other rights.

Example.

Expenses, if any, in connection with the realization of seigniorage on trees felled in the *guzards* of Hazara, or of share of revenue from the *jagir* forests of Kangra.

A. V. *Rent of leased forests and payments to shareholders in forests managed by Government.*

Examples.

Payments for Bashahr leased forests and Banda shared forests.
Seigniorage on trees felled in Government forests in Hazara.
Share of revenue of certain *belas* on the Chenab, payable to Diwan Thakur Das.
Payments, under Settlement Orders, of share of gross income from the Kangra forests.

A. VI. *Live-stock, stores, tools and plant.*

A. VI. *a. Purchase of cattle.*

Examples.

Purchase of elephants, buffaloes, bullocks, mules and well-cattle.

A. VI. *b. Feed and keep of cattle.*

Examples.

Feed and keep of elephants, buffaloes, bullocks, mules and well-cattle.
Medicines and veterinary charges.
Pay of establishment in charge of live-stock.
Rent of ground for stabling elephants and other animals.
Ferry-hire for elephants and elephant gear.

A. VI. *c. Purchase of stores, tools and plant.*

Purchase (but not repair) of tools, stores and plant of all kinds and for whatever purpose obtained. [Charges for carriage on first receipt or on transfer from one Division to another to be debited to A. IX. *c*, other charges for carriage to be debited to works—see instructions under other heads.]

Purchase of petty stores such as paint, ironmongery, etc., should be charged to the work concerned.

Examples.

Carts, mining tools, crow-bars, spades, pickaxes, *phowrahs*, saws, files, saw-sets, badges, taxes, hammers, marking hammers and other marking implements.
Surveying and mathematical instruments, measurers.
Elephant gear.

Arms and accoutrements.
Tents and apparatus belonging thereto, such as ropes and *saleetas*.
Furniture for rest-houses.
Office furniture including tables, chairs, almirahs, boxes, carpets, locks, keys, weighing-machines.

A. VII. *Communications and buildings.*

A. VII. *a. Roads and bridges.*

Construction and repair of permanent and semi-permanent roads, paths, bridges, tramways, and timber *slides*, *i.e.*, of such as are not classed as "temporary" and charged to works (see A. I., A. II., and A. VIII. *e*).

Examples.

Cutting and clearing of interior lines where they are used mainly as roads or paths (see A. VIII. *e*, A. VIII, *f* and A. VIII. *g*).*
Pay and travelling allowance of temporary establishment employed on these works.
Repairs of tools, stores and plant used on these works.
Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).
Purchase of or compensation for land taken up for permanent or semi-permanent roads or paths.

A. VII. *b. Buildings.*

Construction and repair of permanent and semi-permanent buildings, *i.e.*, of such as are not classed as "temporary" and charged to works (see A. I., A. II., and A. VIII. *e*).

Examples.

Purchase of or compensation for building sites.
Purchase and carriage of materials.
Pay and travelling allowance of establishment employed on these works.
Repair of tools, stores and plant used on these works.
Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

A. VII. *c. Other works.*

Works other than those to be charged to A. VII. *a*. or A. VII. *b*.

Examples.

Clearing snow from buildings.
Closing and securing unoccupied buildings.
Construction and repair of wells, tanks and bunds or *anicuts*.
Laying out and keeping in order office or rest-house compounds and camping-grounds.
Pay and travelling allowance of temporary establishment employed on these works.
Repair of tools, stores and plant used on these works.
Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).
Purchase or rent of or compensation for land taken up for wells, tanks and camping-grounds.

A. VIII. *Organization, improvement and extension of forests.*

A. VIII. *a. Demarcation.*

All charges connected with the demarcation of forest boundaries and the erection and repairs of boundary marks; also the maintenance of *outer* boundaries, except where they are specially cleared for fire-protection.

* In many cases cleared lines serve as boundary lines, fire-protection lines and expert or inspection roads. The cost of clearing and maintaining such lines should be charged under A. VII. *a*, A. VIII. *a* or *f*. VIII, according to circumstances, but the entire cost should be charged under one sub-head only.

Examples.

Digging trenches, erecting fences, cutting and clearing lines, erecting and numbering pillars when done on an *outer* boundary.

Laying down and checking *outer* boundaries when not done as part of a survey.

Pay and travelling allowance of temporary establishment employed on these works.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on their first receipt or on transfer from one Division to another (see A. IX. *c*).

A. VIII. *b. Cost of Settlements; compensation for land and rights.*

Compensation for expropriation of land and commutation of rights paid under the Forest Act, or otherwise than as provided under A. I. and A. VII.

Cost of Settlement operations.

Purchase of land for plantations and forest purposes.

A. VIII. *c. Surveys.*

All charges connected with surveys undertaken by the Survey of India or with topographical surveys by local officers, and all charges connected with maps, whether originally prepared or copied but not purchased (see B. III. *f*). Surveys in connection with and subsidiary to other works such as demarcation, settlements, roads, buildings, exploitation, etc., will be charged to the sub-head concerned.

Examples.

Pay and travelling allowance of temporary establishment employed on Surveys.

Laying out and clearing of compartment lines for Surveys.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

All contingent charges incurred in connection with regularly constituted Survey parties.

A. VIII. *d. Working-Plans.*

All charges connected with Working-Plans.

Examples.

As under A. VIII. *c;* but for Working-Plans instead of for Surveys.

A. VIII. *e. Sowing and planting.*

All charges in connection with nurseries, plantations and other works connected with artificial reproduction but not including the cost of fire-protection.

Examples.

Laying out and preparing nurseries, manuring, sowing, watering, weeding, tending, fencing, construction and repair of temporary roads, paths and bridges, construction and repair of temporary buildings, clearing nurseries or plantations, rooting up *kans* grass.

Digging holes and patches, transplanting seedlings, shading seedlings, counting seedlings, import or export of seedlings, freeing suppressed seedlings, purchase of seedlings.

Collection of seed, purchase of seed, drying, preparing, storing and preserving of seed, seed-bags, import or export of seed.

Weeding, cleaning, pruning, climber-cutting and thinning in plantations, provided the thinning is not profitable (see A. I. *a*, A. I. *b*).

Purchase or making of perishable articles such as baskets, pots and *mashaks*.

Making (not purchase) of *khurpas* or other tools.

Cutting back of injured plants in nurseries or plantations.

Clearing and cutting of lines when done in connection with nurseries or plantations (see A. VII. *a*, A. VIII. *f*, and A. VIII *g*).

Pay and travelling allowance of temporary establishment employed on nurseries or plantations.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

A. VIII. *f. Protection from fire.*

Cost of all measures for protecting forests, including nurseries and plantations, from fire.

Examples.

Cutting and clearing of lines made and maintained solely or principally for purposes of protection from fire (see A. VII. *b*, and A. VIII. *a*, A. VIII. *e* and A. VIII *g*).

Sweeping up of dead leaves.

Laying out and keeping in order traveller's camping-grounds in fire-protected forests.

Extinguishing fires, including rewards to villagers.

Measuring up burnt areas.

Pay and travelling allowance of temporary establishment employed on fire-protection, also pay of watchers employed as daily labourers.

Repair of tools, stores and plant used in fire protection.

Carriage of tools, stores and plant used in fire-protection, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

A. VIII. *g. Other works.*

Works connected with demarcation, improvement and extension of forests, other than those ordered to be charged to A. VIII. *a*, *b*, *c*, *d*, *e*, *f*.

Examples.

Fencing, except in connection with nurseries or plantations (see A. VIII. *e*).

Cutting and clearing of interior lines where not required solely or principally as roads or paths (A. VIII. *a*), or for plantations (A. VIII. *e*), or for fire-protection (A. VIII. *f*).

Cutting creepers.

Pruning.

Clearing or collecting *debris* after fellings.

Cutting or burning undergrowth, collecting or burning *debris* or breaking up the soil to promote natural reproduction.

Artificially filling blanks to aid natural reproduction.

Thinning and cutting out of inferior species when these operations are distinct from the main exploitation prescribed.

Cutting back of burnt trees, poles, saplings or coppice where the operation is not a profitable one (see A. I. *a*, A. I. *b*).

Destruction of injurious animals.

A. IX. *Miscellaneous.*

A. IX. *a. Law charges.*

All charges connected with legal business.

Examples.

Pleaders' fees.

Witnesses' expenses.

Printing charge-sheets.

Copying judgments.

Stamps.

All other costs connected with the institution or defence of cases in Court.

A. IX. *b. Grain compensation allowance.*

Example.

Grain compensation allowance to officers of all classes.

A. IX. *c. Other charges.*

All expenditure under "A. Conservancy and Works" not chargeable under other heads or sub-heads.

Examples.

Repair of tools, stores and plant when not otherwise chargeable.
Repair of rest-house furniture.
Carriage of tools, stores and plant on first receipt or on transfer from one Division to another.
Cost of clothing (when allowed) for establishment.
Winter allowance.
Collection, preparation and carriage of museum and herbarium specimens and of produce for Forest Schools, Museums, Exhibitions, etc.
Rewards to establishment or other persons when duly authorised, except in connection with fires (A. VIII. *f*).
Charges in connection with chemical analyses and experiments.
Charges in connection with meteorological observations.

B.—ESTABLISHMENTS.

B. I. *Salaries.*

B. I. *a. Conservators.*

Salary (including acting allowances) of Conservator.

B. I. *b. Superior officers.*

Salaries (including acting allowances) of superior officers, *i.e.*, of Deputy and Assistant Conservators, Extra-Deputy and Extra-Assistant Conservators and Probationers.

B. I. *c. Subordinate Forest and Depôt Establishments.*

Salaries (including acting allowances) of permanent Forest and Depôt Establishments, *i.e.*, of Rangers, Foresters, Guards, Depôt Mohurrirs and Hospital Assistants.

B. I. *d. Office establishments.*

Salaries (including acting allowances) of permanent and temporary Office Establishment, *i.e.*, of Clerks, Moonshis, Peons, Tent-pitchers (if on permanent establishment).

B. I. *e. Deputation and special allowances.*

Deputation and special allowances to officers of *all classes.*

Examples.

Allowances for holding charge of two divisions.
Local allowances.
Allowances to Civil Surgeons or others.
Special allowances such as that of Assistant Superintendent of Hill States.

B. I. *f. Grain compensation allowance.*

Example.

Grain compensation allowance to officers of all classes.

B. II. *Travelling allowances.*

B. II. *a. Conservators.*

Travelling allowances of Conservators.

B. II. *b. Superior officers.*

Travelling allowances of superior officers, *i.e.*, of Deputy and Assistant Conservators, Extra Deputy and Extra Assistant Conservators and Probationers.

B. II. *c. Subordinate Forest and Depôt Establishments.*

Travelling allowances of permanent Forest and Depôt Establishments, *i.e.*, of Rangers, Foresters, Guards and Depôt Mohurrirs.

B. II. *d. Office Establishments.*

Travelling allowances of permanent and temporary Office Establishments, *i.e.*, of Clerks, Moonshis, Peons, etc.

B. III. *Contingencies.*

B. III. *a. Stationery.*

Charges for stationery of kinds not supplied by the Superintendent of Stationery, for whatever work the stationery may be required.

Examples.

Pens, ink and pencils for vernacular offices and *chaukis*.
Country paper, tape, etc.
Gum.
Thread.
Carriage of stationery for all purposes.
Bound books of country paper.
Note books.

B. III. *b. Carriage of tents and records.*

Examples.

Half-cost of carriage of Government tents other than those occupied by chaprasis and police guards.
Entire cost of carriage of tents occupied by chaprasis and police guards. Cost of carriage of office tent-furniture, such as tables and chairs.
Carriage of boxes containing office books and papers.
Pay of tent-pitchers or postal-runners on temporary establishment.
Carriage of dâk.

B. III. *c. Rents, rates and taxes.*

Rents, rates and taxes on account of office or other buildings used for Government purposes.

Examples.

Rent of offices, godowns and depôts when not hired temporarily and charged to works.

B. III. *d. Pay of Police guards.*

Pay of special Treasure-guards.

B. III. *e. Official postage.*

Official postage, including cost of State telegrams, registration and insurance of letters and parcels and payments on "bearing" letters and parcels. [But not carriage of parcels conveyed otherwise than by post (see B. III. *f*).]

B. III. *f. Sundries.*

All expenditure under "B.—Establishments" not chargeable under other heads or sub-heads.

APPENDIX 1.

Examples.

Repair of tents and apparatus belonging thereto and of camp office furniture.
Repair of office furniture.
Repairs of stores, tools and plant for office use.
Carriage of parcels otherwise than by post and when not chargeable to other heads.
Fuel for office use.
Lighting office.
Sweeping office.
Dusters for office use.
Making and pulling punkhas.
Purchasing and watering *tattis*.
Binding and preserving books and office records.
Mounting maps.
Bastas for vernacular records.
Purchase and carriage of books and maps.
Printed forms.
Permit books and forms for the removal of produce by consumers or purchasers.
Tin map-cases.
Carriage of furniture to rest-houses.
Carriage of money from or to treasuries.
Repairs of arms and accoutrements.
Rubber-stamps.
Seals.
Purchase of mats and chicks for office and rest-houses
Purchase of railway time-tables, postal guide, etc.
Trestles for storing tents.
Uniform for office chaprasis.
Medicines.
Commission on money orders.

Form 1.

[See Art. 4.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Application for Credits on the undermentioned Treasuries to meet anticipated Expenditure during the 2nd quarter ending 30th September 1884.

Details of the Budget heads. (1)	BUDGET HEADS. (2)	Amount. (3)	REMARKS. (4)
		R	
AI	Timber and other produce removed from the forests by Government agency .	3,000	Fuel works.
AII	Timber and other produce removed from the forest by consumers or purchasers	...	
AIII	Drift and waif wood and confiscated forest produce	50	Stacking and carriage of confiscated timber.
AIV	Revenue from forests not managed by Government	...	
AV	Rent of leased forests and payments to shareholders in forests managed by Government	...	
AVI	Live-stock, stores, tools and plant .	250	Carts for fuel work.
AVII	Communications and buildings . .	1,600	R Goompahar road . 1,000 Forest house . 600
AVIII	Organisation, improvement and extension of forests	1,850	Demarcation . 800 Plantation works 800 Other works . 250
AIX	Miscellaneous	200	
BI	Salaries	2,700	
BII	Travelling allowances . . .	250	
BIII	Contingencies	300	
	TOTAL ANTICIPATED EXPENDITURE .	10,200	
To be granted as follows:—			
On Darjeeling Treasury, R . .	9,000		
On Kurseong Sub-Treasury, R . .	500		
On———— Ditto, R . .			
On———— Ditto, R . .			
	TOTAL CREDITS APPLIED FOR .	9,500	
MEMO. OF BALANCE ESTIMATED TO BE IN HAND ON 30TH JUNE 1884.			
	Cash R200 . .		
Drawing account, Darjeeling Treasury,	R500 .		
Ditto, ———— Ditto,	R . .		
Ditto, ———— Ditto,	R . .		
Ditto, ———— Ditto,	R . .	700	
	TOTAL .	10,200	

DARJEELING:
The 1st June 1884.

———————,
Deputy Conservator of Forests,
Darjeeling Division.

Form 2

[See Art. 4.]

FOREST DEPARTMENT, BENGAL.

List of Credits required for the quarter ending 30th September 1884.

In whose favour. (1)	Name of Treasury. (2)	Amount. (3)	REMARKS. (4)
		R	
Conservator of Forests, Bengal .	Darjeeling . .	6,000	
Deputy Conservator of Forests, Darjeeling Division . .	Ditto . .	9,000	
Deputy Conservator of Forests, Darjeeling Division . . .	Kurseong Sub-treasury.	500	
	TOTAL .	15,500	Fifteen thousand five hundred only.

DARJEELING:
The 15th June 1884.

Conservator of Forests, Bengal.

Form 3.

[See Art. 11.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Dr. *Account Current with the Darjeeling Treasury for the quarter ending 30th June 1884.* **Cr.**

Date. (1)	Letters of Credit. (2)	Amount. (3)			Date. (4)	No. of Cheque. (5)	Particulars of Cheques. (6)	Amount. (7)		
		₹	a.	p.				₹	a.	p.
1st April.	No. 5 of 20th March 1884 .	6,000	0	0	1st April .	799	——Contractor. Advance . . .	1,000	0	0
					15th „ .	890	——Forest Ranger. Advance for works .	250	0	0
					30th „ .	1351	Ditto ditto .	150	0	0
					1st May .	1052	Self for current divisional expenses . .	1,000	0	0
					10th „ .	1053	Ditto ditto . .	1,500	0	0
					20th „ .	1054	——Contractor. Advance . . .	100	0	0
					29th „ .	1055	——Forest Ranger. Advance for works .	150	0	0
					1st June .	1056	Self for current divisional expenses .	1,000	0	0
					30th „ .	1057	Treasury Officer, Darjeeling. Revenue .	100	0	0
					30th „ .	1058	——Forest Ranger. Advance for works .	150	0	0
								5,400	0	0
							Balance undrawn on June 30th .	600	0	0
	TOTAL .	6,000	0	0			TOTAL .	6,000	0	0
	DARJEELING; *The 30th June 1884.*						*Deputy Conservator of Forests, Darjeeling Division.*			
1st July.	Balance of No. 5 of 20th March 1884.	600	0	0						
	No. 24 of 16th June 1884 . .	9,000	0	0						

Form 4.

[See Art. 12.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Cheques drawn during June 1884.

No. of Cheque. (1)	Date. (2)	On what Treasury. (3)	Amount. (4)	FOR USE IN AUDIT OFFICE. Date of encashment at Treasury. (5)	REMARKS. (6)
			₹ a. p.		
1056	1st	Darjeeling	1,000 0 0		
1057	30th	„	100 0 0		
1058	30th	„	150 0 0		
		TOTAL	1,250 0 0		One thousand two hundred and fifty only.

DARJEELING:
The 30th June 1884.

Deputy Conservator of Forests,
Darjeeling Division.

Form 5.

Form

[See Arts. 16

Dr. *Cash Book of*_____, *Deputy Conservator of*

Date. (1)	No. (2)	Particulars. (3)	Receipts. (4)	Head of Service. (5)
			R a. p.	
		Cash Balance brought forward .	100 0 0	
1st	1	To Cheque No 1056 on Darjeeling Treasury .	1,000 0 0	*Remittance*
2nd	2	To received by sale of 100 cubic feet oak scantling, at R 1 per cubic foot, from Goompahar Depot to Executive Engineer, Darjeeling Division, as per Acceptance No. 10, dated 1st June 1884	100 0 0	*I a.*
4th	3	To 500 maunds firewood delivered to J. Jones, Esq., Darjeeling, from Darjeeling Depot, at R 25 per 100 maunds	125 0 0	*I b.*
4th	4	To received from Ram Bux, price of one chestnut tree from Tukdah Range, Pooboug Block, at R20	20 0 0	*II a*
4th	5	To recovered by work done, from Roop Singh, contractor, balance in full of Cr Item No. 42 of 15th February 1884 . . . . R135 8 0 and in part Cr. Item No. 60 of 20th March 1884 . . . . . „ 214 8 0	350 0 0	*Forest Advances.*
4th	6	To one prismatic compass supplied by the Mathematical Instrument Department, as per Bill No. 15, dated 20th May 1884 . .	50 0 0	*Book Transfer.*
5th	7	To received from Mr. ——— ———, Deputy Conservator of Forests, Darjeeling Division, his subscription to the Uncovenanted Service Family Pension Fund for June 1884, by deduction from pay bill	20 0 0	*Service Funds.*
5th	8	To recovered in cash from ——— ———, Forester, being amount disallowed in Objection Statement to accounts for April 1884 on Item No. 27, on account of excess travelling allowance . .	10 0 0	*Recovery of service payments.*
5th	9	To recovered in cash from ———, Forest Ranger, being amount disallowed in Objection Statement to accounts for March 1884, on Item No. 12, on account of excess leave allowance . .	5 0 0	*V b.*
30th	10	To recovered from ———, Forest Ranger by expenditure incurred in Goompahar Range, from 26th May to 25th June 1884, balance in full of Cr Item No. 35 of 20th April 1884 . R120 0 0 and in full Cr. Item No. 15 of 15th May 1884 . . . . . „ 80 0 0	200 0 0	*Forest Advances.*
30th	11	To revenue collected in the Goompahar Range, from May 26th to June 25th, 1884 . . .	1,000 0 0	
30th	12	To Cheque No. 1057 on Darjeeling Treasury	100 0 0	*Remittance.*
30th	13	To „ „ 1058 „ „ „ . .	150 0 0	*Ditto.*
		TOTAL .	3,230 0 0	

DARJEELING:
The 30th June 1884.

5.

to 18.]

Forests, Darjeeling Division, Bengal, for the month of June 1884. *Cr.*

Date. (6)	No. of Item. (7)	No. of Voucher. (8)	Particulars. (9)	Disbursements. (10) R a. p.	Head of Service. (11)
1st	1	1	By paid part of Divisional Office Establishment pay for May 1884	50 0 0	*B I d.*
1st	2	2	By paid part pay of Forest Establishment for May 1884	300 0 0	*B I c.*
2nd	3	3	By Book Transfer to Executive Engineer, Darjeeling Division, for oak scantling supplied, Bill No. 5, as per Acceptance No. 10, dated 1st June 1884	100 0 0	*Book Transfer.*
4th	4	4	By paid Roop Singh, contractor, for delivering at Darjeeling Depôt 1,600 maunds firewood, at R17 per 100 maunds R272 0 0 and 156 maunds charcoal, at 8 annas per maund „ 78 0 0	350 0 0	*A I b.*
4th	5	5	By paid by Book Transfer to Mathematical Instrument Department, price of one prismatic compass, as per Bill No. 15 of 20th May 1884	50 0 0	*A VI c.*
5th	6	6	By paid pay of Mr. ———, Deputy Conservator of Forests, for May 1884	500 0 0	*B I b.*
5th	7	1	By paid balance of Divisional Office Establishment pay for May 1884	25 0 0	*B I d.*
5th	8	7	By revenue paid into Darjeeling Treasury, as per Chálan No. 80 of this date	150 0 0	*Remittance.*
30th	9	8G to 13G	By expenditure incurred by ———, Forest Ranger, in Goompahar Range as per his accounts from 26th May to 25th June 1884	300 0 0	
30th	10	14G to 16G	By amount of Revenue of the Goompahar Range, remitted to Darjeeling Treasury— Chalán No. 65 of 4th, R100 0 0; „ „ 85 of 6th, „600 0 0; „ „ 105 of 24th, „150 0 0	850 0 0	*Ditto.*
30th	11	17G	By amount of revenue of the Goompahar Range, remitted to Kurseong Tahsil, Darjeeling District, as per Chalán No. 15 of 15th June 1884	50 0 0	*Ditto.*
30th	12	18	By revenue paid into Darjeeling Treasury by Cheque No. 1057, as per Chalán No. 120 of 30th June	100 0 0	*Ditto.*
30th	13	19	By amount advanced to ——, Forest Ranger, Goompahar Range, for current expenses	150 0 0	*Forest Advances.*
30th	14	20	By paid Mr. ———, Deputy Conservator of Forests, Darjeeling Division, the amount of his travelling allowance bill for May 1884	100 0 0	*B II b.*
			Total	3,075 0 0	
			Cash balance in hand on 30th June 1884	155 0 0	
			GRAND TOTAL	3,230 0 0	

Deputy Conservator of Forests,
Darjeeling Division.

Form

[See Arts.

Dr. *Cash Account of* _____, *Deputy Conservator of*

Date. (1)	No. of Item. (2)	Particulars. (3)	Receipts. (4)	Head of Services. (5)
			R a. p.	
		Cash balance brought forward .	100 0 0	
		To cheques drawn, as per details, in Form No. 4, submitted	1,250 0 0	*Remittance.*
4th	6	To one prismatic compass supplied by the Mathematical Instrument Department, as per Bill No. 15, dated 20th May 1884 .	50 0 0	*Book Transfer.*
5th	7	To received from Mr. ———, Deputy Conservator of Forests, Darjeeling Division, his subscription to the Uncovenanted Service Family Pension Fund for June 1884, by deduction from pay bill . .	20 0 0	*Service Funds.*
		To recoveries from contractors and disbursers, as per details in Form No. 13, attached	550 0 0	*Forest Advances.*
5th	8	To recovered in cash from ———, Forester, being amount disallowed in Objection Statement to accounts for April 1884 on Item No. 27. on account of excess travelling allowance	10 0 0	*Recovery of service payment.*
		To revenue received during the month, as per details in Form No. 14, attached .	1,250 0 0	*VIII.—Forest.*
		Total .	3,230 0 0	

The following Statements
Form No. 14 with
Form No. 15 with
Form No. 13 with

Note.—Blank returns should not be submitted, but a note made

Total Rupees three thousand two

Certified that the lump sums shown agree with the details in

Certified that the balance in my hands on ..... amounted by actual count to Rupees ..... as shown above, and that I am personally responsible that the said balance was actually in my custody.

Darjeeling :
The 5th July 1884.

6.

27, 59 and 61.]

Forests, Darjeeling Division, Bengal, for the month of June 1884. *Cr.*

Date. (6)	No. of Item. (7)	No. of Voucher. (8)	Particulars. (9)	Disbursement.— (10)	Head of Service. (11)
				R a. p.	
			By revenue paid into treasuries, as per details in Form No. 15 attached	1,150 0 0	*Remittance.*
2nd	3	3	By book transfer to Executive Engineer, Darjeeling Division, for oak scant'ing supplied. Bill No. 5, as per acceptance No. 10, dated 1st June 1884 . . .	100 0 0	*Book Transfer.*
30th	...	...	By amount of advances made to contractors and disbursers, as per details in Form No. 13 attached	150 0 0	*Forest Advances.*
			By expenditure charged during the month, as per detail in Form No. 14 attached	1,675 0 0	*8—Forest.*
			TOTAL .	3,075 0 0	
			Cash balance in hand on 30th June 1884	155 0 0	
			GRAND TOTAL .	3,230 0 0	

etc., are attached :—

Vouchers.

Chaláns.

Vouchers.

at foot of this statement of the Forms that are blank.

hundred and thirty only.

the Cash Book and also with other Subsidiary returns concerned.

Deputy Conservator of Forests,
Darjeeling Division.

Form 7.

[See Art. 54.]

Return of changes in the Subordinate $\frac{\text{Forest and Depôt}}{\text{Office}}$ *Establishments sanctioned by the Conservator of Forests* $\frac{\text{Temporary}}{\text{during}}$ *the month of* _____ *189* .

Division. (1)	Name of Subordinate. (2)	Appointment, or change in rank. (3)	Pay. (4) R	a.	p.	Date from which to have effect. (5)	Communicated to Divisional Office in letter. No. (6)	Date. (7)	Remarks. (8)

Dated _____ _____,

Conservator of Forests.

The _____ *189*

Form 8.

[See Art. 54.]

Return of leave granted to the $\frac{\text{Subordinate}}{\text{Office}}$ *Establishment by the Conservator of Forests . . Circle, during the month of_____19 .*

Division.	Name and rank of absentee.	Pay of absentee.	Nature of absence. (4)			Leave allowances.			Name and substantive rank of every person acting by reason of the absence.	Substantive pay of acting officers.			Acting allowance.			Total of Columns 5 and 8.			Remarks.† † The full chain of acting arrangements should be shown together with the name of the Division to which each of the acting officers is attached.
			Kind.	Period.	Date.	R	a.	p.		R	a.	p.	R	a.	p.	R	a.	p.	
(1)	(2)	(3)				(5)			(6)	(7)			(8)			(9)			(10)

DATED_____

_____,

Conservator of Forests.

The_____19

Form 9.

[See Art. 36.]

FOREST DEPARTMENT, BENGAL.

BILL No. 5 of 1884-85. } Head of Service, P. W. D. { VOUCHER No. 3 OF JUNE 1884.

The Executive Engineer, Darjeeling Division ——— DR.

To the Deputy Conservator of Forests, Darjeeling Division.

Dates. (1)	Items. (2)	Amount. (3)			TOTAL. (4)		
		R	*a.*	*p.*	*R*	*a.*	*p.*
May 25th . .	100 cubic feet of oak scantling at R 1 per cubic foot.	100	0	0	100	0	0

DARJEELING: *The 25th May 1884.*

Deputy Conservator of Forests, Darjeeling Division.

Accepted for Rupees (100) one hundred only. Credit for this amount will be given in the accounts for the month of June 1884.

No. 10.

DARJEELING: *The 1st June 1884.*

Executive Engineer, Darjeeling Division.

Form 10.

[See Art. 40.]

HEAD OF SERVICE. } A VII*a*. FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION. { VOUCHER No. 11*g* OF JUNE 1884.

Daily labour on making bridle-path in Poobong Block, Goompahar Range, from 15th to 24th June 1884.

PARTICULARS OF WORK.	PROGRESS.			Description of labour and materials.	No.	RATE.		AMOUNT.						SIGNATURES OR REMARKS.
	Previous.	Now exhibited.	Total.			At	Per	Per Item.			Per work.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			(10)			(11)
								₹	*a.*	*p.*	₹	*a.*	*p.*	
Excavating path from Goompahar to Poobong. Conservator's sanction No. 5 of 1884-85.	2 miles 62 chains.	37 chains	3 miles 19 chains.	Men . . .	240	4 as.	day	60	0	0	60	0	0	Paid through Ram Sing, *Mate.*
							TOTAL .				60	0	0	

This amount of Rupees sixty has been disbursed by me.

_____ *Forest Ranger,*

GOOMPAHAR: *The 24th June 1884.*

Passed for Rupees (60) sixty only.

_____

Deputy Conservator of Forests, Darjeeling Division.

Form 11.

[See Art. 42.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

HEAD OF SERVICE, A I *b*.

VOUCHER No. 4 OF JUNE 1884.

Particulars. (1)	Amount. (2) R	a	p.
Delivering in Darjeeling Depôt—			
1,600 mds. firewood at R17 0 0 per 100 mds.	272	0	0
156 „ charcoal „ 0 8 0 „ md.	78	0	0
TOTAL	350	0	0

Received the above amount of R350 } *In part adjustment of advances outstanding against me*

(Sd.) ROOP SINGH, *Contractor.*

[This amount of R350 (three hundred and fifty) has been disbursed by me.]

DARJEELING: *The 4th July 1884.*

Passed for R(350) three hundred and fifty only.

Deputy Conservator of Forests,
Darjeeling Division.

Form 12.

[See Arts. 67 to 71.]

CONTRACTORS' AND DISBURSERS' LEDGER.

Account No. 5.

Dr. Roop Singh, Contractor, in account with Darjeeling Forest Division. *Cr.*

Delivery of Firewood at Darjeeling. Contract, dated 1st January 1884.

Date. (1)	Cash book Cr. item No. (2)	Particulars of advances made. (3)	Amount. (4)	Date. (5)	Cash book Dr. item No. (6)	Particulars of advances recovered. (7)	Amount. (8)
			R a. p.				R a. p.
1st April 1884 .	...	To balance brought forward—		4th June 1884 .	5	By value of work done as per Cr. item No. 4	350 0 0
		Part Cr. item No. 42, dated 15th February 1884 . . . . 135 8 0		30th June 1884 .	...	Balance	285 8 0
		Full Cr. item No. 60, dated 20th March 1884. 500 0 0					
			635 8 0				
		TOTAL .	635 8 0	...	...	TOTAL	635 8 0
1st July 1884 .	...	To balance brought forward—					
		Part Cr. item No. 60, dated 20th March 1884	285 8 0			Signed Deputy Conservator.	

Account No. 6.

Dr. Mr. , Forest Ranger, Disbursér, in account with Darjeeling Forest Division. *Cr.*

Current expenses in Goompahar Range.

Date. (1)	Cash book Cr. item No. (2)	Particulars of advances made. (3)	Amount. (4)	Date. (5)	Cash book Dr. item No. (6)	Particulars of advances recovered. (7)	Amount. (8)
			R a. p.				R a. p.
1st June 1884 .	...	To balance brought forward—		30th June 1884 .	10	By expenditure incurred, as per account from 26th May to 25th June 1884 . 300 0 0	
		Part Cr. item No. 35, dated 28th April 1884 . 120 0 0				*Less*—Expended out of revenue . . 100 0 0	200 0 0
		Full Cr. item No. 15, dated 15th May 1884 . 80 0 0					
			200 0 0				
30th June 1884	13	Advanced	150 0 0			Balance	150 0 0
		TOTAL .	350 0 0			TOTAL .	350 0 0
1st July 1884 .	...	To balance brought forward—					
		Full Cr. item No. 13, dated 30th June 1884	150 0 0			Signed Deputy Conservator.	

Form 13.

[See Art. 72.]

Forest Department, Bengal, Darjeeling Division.

Abstract of entries in the Contractors' and Disbursers' Ledger during June 1884.

Number of Accountant's Ledger.	Name and Rank.	Particulars of work.	Department Debtor.									Department Creditor.								Balance Due.						Remarks.
			Balance due from last month.			Nos. of Dr. Items in Cash Book.	Nos. and Dates of Original Items of Payments now recovered.	Recoveries in cash or value of supplies or work done during the month.			Total.				Balance outstanding from last month.			Nos. of Cr. Items in Cash Book.	Payments during month.			Total.				By Contractor To Disburser.				To Contractor From Disburser.			
(1)	(2)	(3)	(4)			(5)	(6)	(7)			(8)				(9)			(10)	(11)			(12)				(13)				(14)			(15)
			R	a.	p.			R	a.	p.	R	a.	p.		R	a.	p.		R	a.	p.	R	a.	p.		R	a.	p.		R	a.	p.	
5	Roop Singh	Delivering firewood at Darjeeling . .	...	...	...	5	No. 1, dated 5th May 1884.	350	0	0	350	0	0		635	8	0	...	...	...	...	635	8	0		285	8	0		...	...	...	
7	Peer Bu	Collecting seeds .	...	...	...	...	...	...	...	...	...	...	...		25	0	0	...	...	...	...	25	0	0		25	0	0		...	...	...	
		Total Contractors.	...	...	...	...	...	350	0	0	350	0	0		660	8	0	...	...	...	...	660	8	0		310	8	0		...	...	...	
8	Mr. Forest Ranger.	Disburser, Goompahar Range . . .	...	...	...	10	No. 4, dated 10th May 1884.	200	0	0	200	0	0		200	0	0	13	150	0	0	350	0	0		150	0	0		...	...	...	
9	Babu E., Forester.	Disburser, Tukdah Range . . .	...	...	...	...	...	...	...	...	...	...	...		100	0	0	...	...	...	...	100	0	0		100	0	0		...	...	...	
		Total Disbursers .	...	...	...	...	...	200	0	0	200	0	0		300	0	0	...	150	0	0	450	0	0		250	0	0		...	...	...	
		Total . .	...	...	...	...	...	550	0	0	550	0	0		960	8	0	...	150	0	0	1,110	8	0		560	8	0		...	...	...	

Darjeeling :
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

Form 14.

Form

[See Arts.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Classified Abstract of Revenue and Expenditure during June 1884.

NOTE.—The items in this Abstract should be arranged in accordance with the prescribed Budget heads and sub-heads.

No. of Item in Cash Book. (1)	Items. (2)	Amount. (3)	Total of Budget sub-head. (4)	REMARKS. (5)
	REVENUE—	R a. p.	R a. p.	
	I. a.			
2	Price of 60 pieces, 100 cubic feet, oak scantling at R1 per c. ft. sold from Goompahar depôt to Executive Engineer, Darjeeling Division, as per acceptance No. 10, dated 1st June 1884	100 0 0		
11	Price of 14 chestnut logs containing 560 c. ft. at R0-8-0 per c. ft., sold from Poobong Block to Karim Bux.	280 0 0		
			380 0 0	*I. a.*
	I. b.			
3	Price of 500 maunds firewood sold to J. Jones, Esq., from Darjeeling depôt, at R25 per 100 maunds . .	125 0 0		
11	Price of 200 maunds of charcoal sold to Dhunbeer from Goompahar depôt, at R1 per maund . . .	200 0 0		
			325 0 0	*I. b.*
	I. c.			
11	Price of 2,500 bamboos sold from Goompahar depôt, at R2 per 100, to various persons	50 0 0		
			50 0 0	*I. c.*
	II. a.			
4	Price of one chestnut tree sold from Tukdah Range, Poobong Block, to Ram Bux,—Permit No. 51 . .	20 0 0		
11	Price of 500 cubic feet dry oak wood sold from Goompahar Range, Poobong Block, at 8 annas per cubic foot to various persons	250 0 0		
			270 0 0	*II a.*
	II. b.			
11	Permit Nos. 25 to 30, for 40 cooly loads of dry wood from Goompahar Range, Poobong Block, at 8 annas per cooly load	20 0 0		
			20 0 0	
	II. d.			
11	Grazing of 480 bullocks in Chontong Block, Goompahar Range, during June, at 4 annas per head. .	120 0 0		
			120 0 0	
	II. e.			
11	Permits Nos. 31 to 40 for cane from Poobong Block, Goompahar Range, during June 1884, at R6 per permit	60 0 0		
			60 0 0	*II. e.*
	III.			
11	Price of 28 seers confiscated rubber sold from Goompahar depôt by auction	20 0 0		
			20 0 0	*III.*
	V. b.			
9	Recovery from—, Forest Ranger, amount disallowed in Objection Statement for March 1884, on Item No. 12, on account of excess leave allowance. . . .	5 0 0		
			5 0 0	*V. b.*
	TOTAL REVENUE .		* 1,250 0 0 One thousand two hundred and fifty only.	

14.

59, 62 and 63.]

No. in Cash Book of		Items.	Amount.	Total of Budget sub-head.	Remarks.
Item. (1)	Voucher. (2)	(3)	(4)	(5)	(6)
		Expenditure *A. I. a.*	R a. p.	R a. p.	
9	10-G	Paid Singbar sawing and delivering in Goompahar depôt 4,500 running feet inch-planking, at R4 per 100 feet	180 0 0	180 0 0	*A. I. a.*
		A. I. b.			
4	4	Paid Roop Singh, contractor, for delivering in Darjeeling depôt 1,400 maunds firewood, at R17 per 100 maunds R273			
		—do.—156 mds. charcoal, at 8 annas per md. . R78	350 0 0	350 0 0	*A. I. b.*
		A. III.			
9	13-G	Paid carriage of 100 cubic feet confiscated oak scantling to Goompahar depôt, distance 5 miles, by contract	10 0 0	10 0 0	*A. III.*
		A. VI. c.			
5	5	Paid Mathematical Instrument Department price of a prismatic compass, Bill No. 15 of 20th May 1884.	50 0 0	50 0 0	*A. VI. c.*
		A. VII. a.			
9	11-G	Paid daily labour, through Ram Singh, for earthwork on bridle-path in Poobong Block, 37 chains, Conservator's sanction No. 5 of 1884-85 . .	60 0 0	60 0 0	*A. VII. a.*
		A. VIII. c.			
9	8-G	Paid temporary establishment on Poobong Plantation for May 1884	45 0 0	45 0 0	*A. VIII. c.*
		Total A .	...	695 0 0	
		B. I. b.			
6	6	Paid Mr. ——, Deputy Conservator of Forests, pay for May 1884	500 0 0	500 0 0	*B. I. b.*
		B. I. c.			
2	2	Paid part pay of Forest establishment for May 1884 ;	300 0 0	300 0 0	*B. I. c.*
		B. I. d.			
1 and 7	1	Paid pay of office establishment for May 1884 .	75 0 0	75 0 0	*B. I. d.*
		B. II. b.			
14	20	Paid travelling allowance bill of Mr. ——, Deputy Conservator, for May 1884	100 0 0	100 0 0	*B. II. b.*
		B. II. c.			
9	12-G	Paid travelling allowance bill of ——, Forester, Goompahar Range, for April 1884	4 0 0	4 0 0	*B. II. c.*
		B. III. c.			
9	9-G	Paid bearing postage on 10 covers	1 0 0	1 0 0	*B. III. c.*
		Total B .	...	980 0 0	
		Grand Total Expenditure .	...	1,675 0 0	
				One thousand six hundred and seventy-five only.	

Deputy Conservator of Forests,
Darjeeling Division.

Darjeeling:
The 5th July 1884.

Note.—The certificate required by Article 64, will invariably be attached to the Classified Abstract of expenditure forwarded to the Accountant General.

(i) Sufficient details should be given in column 3 to enable the charges to be at once understood and checked.

(ii) The authority for charges lying outside the powers of sanction of the officer submitting the accounts should invariably be quoted in the "Remarks" column.

(iii) Whenever expenditure on any work is spread over two or more months, the total previous expenditure on such work should be noted in the Remarks column before beginning to enter the items expended during the month.

Form 15.

[See Arts. 59 and 65.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.—

Schedule of Remittances of Revenue to Treasuries during June 1884.

Date when remitted. (1)	Number of item or Chalán. (2)	Name of Treasury. (3)	By whom remitted. (4)	Amount. (5)	REMARKS. (6)
				₹ a. p.	
5th .	7	Darjeeling . .	.....	150 0 0	
30th .	14-G.	Ditto . .	.....	100 0 0	
	15-G.	Ditto . .	.....	600 0 0	
	16-G.	Ditto . .	.....	150 0 0	
	17-G.	Kurseong Tahsil .	.....	50 0 0	
	18	Darjeeling . .	.....	100 0 0	Cheque No. 1.
			TOTAL .	1,150 0 0 One thousand one hundred and fifty only.	

Deputy Conservator of Forests,
Darjeeling Division.

DARJEELING:
The 5th July 1884.

Form 16.

[See Art. 49.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Record of Sanctioned Works.

FOREST RANGE— (1)	*Goompahar.*
NATURE OF WORK— (2)	*Construction of bridle-path in Poobong Block.*
NUMBER AND DATE OF SANCTION— (3)	*5, of 10th April 1884, of Conservator.*
AMOUNT SANCTIONED— (4)	*₹250.*

Month. (1)	Particulars of Expenditure. (2)	Amount. (3) ₹	a.	p.
April 1884 .	Item No. 12, Voucher No. 4-G.—Paid daily labour through Ram Singh, mate, for 32 chains . .	24	0	0
May „ .	Item Nos. 7 and 19, Vouchers Nos. 7-G. and 22-G.—Paid through Ram Singh, mate, for daily labour on 2 miles 30 chains	160	0	0
June „ .	Item No. 9, Voucher No. 11-G.—Paid through Ram Singh, mate, for daily labour on 37 chains	60	0	0
	TOTAL .	244	0	0

Completion report sent to Conservator under letter No. 210, dated 5th July 1884.

DARJEELING: *The 5th July 1884.*

Deputy Conservator of Forests, Darjeeling Division.

NOTE.—This Form should be printed on both sides of paper.

Form 17.

[See Art. 80.]

FOREST DEPARTMENT, BENGAL.

Objection Statement to the Accounts of the Darjeeling Division for the month of June 1884.

No. of item in Cash Book and whether on Dr. or Cr. side. (1)	Date. (2)	Particulars. (3)	Amount entered in objection book. (4)			Nature of objection. (5)	Explanations. (6)	Conservator's recommendation and Accountant General's orders. (7)
		Cash account.—Form No. 6.	R	a.	p.			
Dr. Nos. 5 and 10, Cr. No. 13.	4th and 30th.	Items under "Forest Advances."				The total only should have been entered – see Article 61.		

CALCUTTA :
The 20th July 1884.

Assistant Accountant General (Forests).

Conservator of Forests. Division.

Conservator of Forests.

Form 18.

[See Art. 80.]

(To be printed on super-royal foolscap.)

FOREST DEPARTMENT, CENTRAL PROVINCES.

Objection Statement on the accounts of the *Division for the month of* 19 .

Number and date of item or of voucher.	Particulars.	AMOUNT KEPT UNDER				Nature of objection and Accountant General's order.	Divisional Forest officer's explanation (see footnote overleaf).	Conservator's recommendation and Accountant General's remarks.	MODE OF ADJUSTMENT (FOR USE IN ACCOUNTANT GENERAL'S OFFICE).			
		Advances Recoverable.	SUSPENSE.		Service payments for recovery or final clearance.				Reference to letters written or received.	Date of credit or recovery.	Month of adjustment.	Amount.
			Credits.	Debits.								R a. p.
	Total carried over											

Form 18—*continued.*

Number and date of item or of voucher.	Particulars.	Amount kept under: Advances recoverable.	Suspense: Credits.	Suspense: Debits.	Service payments for recovery or final clearance.	Nature of objection or Accountant General's order.	Divisional Forest Officer's explanation (see foot-note below).	Conservator's recommendation and Accountant General's remarks.	Mode of adjustment (for use in Accountant General's Office): Reference to letters written or received.	Date of credit or recovery.	Month of adjustment.	A: R	a.	p.
	Total brought forward .													
	Total of month's objection .					Certified that I have compared the entries of addition and deduction under "Advances Recoverable" and "Suspense Account" in the Form with the totals under these heads as entered in the Classified Abstract for the month and that they agree.		*N.B.*—(1) This statement is to be returned by the Divisional Forest Officers through the Conservator of Forests within a week after its receipt in a separate cover marked "Objection Statement" and every effort should be made to settle finally all objections within the time allowed. Only in special cases may extract be kept or sent to persons concerned. (2) If the space for explanation is not sufficient separate memoranda may be used to keep this Form clean and tidy. (3) The actual dates of receipt and despatch should be noted to check delays in submission.					
	Balance from past months .													
	Total objection .							No. F., dated 19 . Forwarded to the Divisional Forest Officer for early disposal and return through the Conservator of Forests.	Date of Receipt No. dated 19 . Forwarded with explanation to the Conservator of Forests.	Date of Receipt. No. dated 19 . Returned to the Accountant General, Central Provinces.			
	Deduct amount adjusted during 19 . as per separate register.													
	Balance carried over .					Examiner. Superintendent.		Accountant General, Central Provinces.	Conservator, Division.	Conservator of Forests, Circle.				

REFERENCE TABLE.

Table showing the variations in the Forms of Civil Account Code, Volume I, Part II, 7th Edition, relating to old Chapter 23A—Forest Department: "Accounts of Divisional and other officers," as compared with those in the Forest Account Code.

Old numbers (7th edition, Reprint).	Nature of Form.	State whether Retained, Transferred or Cancelled.	No. of Form in the Forest Account Code.
60C	Application for Credits	Retained.	1
60D	List of Credits		2
60E	Account Current		3
60F	Registers of Cheques drawn		4
60H	Cass Book		5
60I	Cash Account		6
60J	Return of changes in Subordinate Establishments.		7
60JJ	Return of leave to Establishment		8
60K	Revenue derived from supplies to Public Departments.		9
60L	Daily labour		10
60M	Form of Voucher		11
60N	Ledger		12
60O	Abstract of Contractors' and Disbursers' Ledger.		13
60P	Classified Abstract of Revenue and Expenditure.		14
60Q	Schedule of Remittance of Revenue to Treasuries.		15
60R	Record of Sanctioned Works		16
60S 60T	Statements of Objections in Accounts		17 18

INDEX.

This index deals only with the rules in the several chapters of this Code and does not cover the Appendix or the Forms. It has been compiled solely for the purpose of assisting references and no expression used in it should be considered as in any way interpreting the rules.

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Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections—contd.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections—contd.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections—concld.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

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